Scott. II-27—58,004—27-10-47.

(194 8) Department.

Ms. **SERIES.**

G.O. NO. Ms.3275 Edn.

Dated the 21 12 1948

[Despatch Abstract.]

AUDIT REPORT - 1947-47 - Ele. Edn. Fund - Mpl. Cl., Hospet - Recorded with

Remarks.

C.No.43/2??

EXAMINER'S OFFICE.

L.F.No. dated -12-1943.

Sub: Audit report - 1947-48 - Elementary Education Fund account - Hospet Municipality - revised replies and resolutions of the Councils - forwarded.

Revised replies furnished by the Commissioner and resolutions of the Council approving them are forwarded in continuation of this department endorsement L.F.No.8409 dated 5-11-1948.

Assistant Examiner of L.F. Accounts.

To
The Secretary to Government,
Education and Public Health Department,
Madras.

udit Report on the Elementary Education Fund Accounts of the Hospet Municipal Council, Bellary District, for the year 1947-48.

Name of Auditor: Sri D. Srinivasan, District Inspector.

Time taken for audit: From 30th June to 20th July 1948.

The office of Commissioner was held by Sri R. Ganapat Rao, M. A. from the 1-4-47 to 21-10-47 and from the 6-11-47 to 31-3-48 and by Doctor B. Bhimasena ao, L. M. P. , L. P. H., M. H. O., as Commissioner in charge from the 2-10-47 to 5-11-47.

2. The receipts and charges are shown in the annual account appended together ith the opening and closing balances. The opening balance in the cash book is n agreement with the closing balance of the previous year. A single cash book as maintained for the General Fund and the Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March '48 and is in agreement with the balance in the sub treasury Pass Book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual objection statement, which should be r as part of the report.

4. Diversion of earmarked funds.

The fund closed with deficit balances in the months of May '47 to January 1948. The expenditure was met by the diversion of ear-marked funds, as shown below without obtaining the sanction of Government as laid down in G. O. No.3372, L & M., dated the 27th November 1924.

5. Expenditure in excess of budget allotment.

Expenditure under the following heads exceeded the budget allotment as indic below and the sanction of the Council and the Director of Public Instruction for the reappropriation of funds for other major heads not obtained .

6. Irregular appointment of Headmaster of an Elementary School.

Sri R. Dathu Sastri, assistant, Model School, drawing a pay of Rs. 30 + 6-8-0 personal pay in the scale of Rs.20-½-24-2/2-30, was posted to act as Headmaster, Agasarakeri school, in Commissioner's C.No. 3857/47/dated 3-7-47 and was allowed the revised scale of Rs-40-1½-55-2- of 4 and his pay fixed at Rs.40/- per mensem from the 1-1-47. An entry to the following effect is made in his service register under date 13-6-40:-

"It is ordered that he should not be posted as Headmaster of any school and he should not be posted to any posts to be filled up by Secondary Grade Teachers and should not be posted to any responsible positions."

--C. No.3459-G1/39 dated 10-6-40.

In view of the above proceedings, the question together the assistant is eligible for the scale of pay admissible to a secondary grade teacher was required, in item 7 of the G.O.S. for the half year to be referred to the Director of Public Instruction for orders but no action was taken by the Commissioner. The matter may now be referred to him and his decision communicated.

fixed at Rs.33/- from the 1.1.47. Her increment in the old scale of Rs.25-1-30-2/2-35 fell due on the 19.4.47 and this was also sanctioned raising her pay to Rs. 33 from that date.

With reference to the orders in Memo. No.7281- B3/47-1 Dtd. Dated 20.11.47, she elected on the 31.1.48 to remain in the old scale till 19.4.47 after carrying the increment. In the circumstances, the amount to be paid at Rs.33/- per mensem from the 1/1/47 to 19.4.47 amounting to Rs.3.3.0 would need recovery.

3. Enhancement of House rent without a reference to the Rent Controller:

Chitwadigi School: House rent raised from Rs.14/- to Rs.30 per mensem from 1-4-47 in G. O. No.605 dated 31.3.47,

Agasanahalli School. House rent raised from Rs.10 plus 5 to Rs. 20plus 10 from the 1.10.47 in G. O. No.197 dated 26.9.47.

On a representation from the owners of the buildings, the Council enhanced the rent as indicated above without a reference to the Rent Controller to consider the request and fix a fair rent for the building. He may now be consulted in regard to the reasonableness of the rent fixed and his decision communicated.

9. Encashment of leave:

Sri. T. Ramachar, Assistant Hindi Elementary School, was granted leave on average pay with m.c. for 3 Weeks from the 27.8.47 to 16.9.47 in Proceedings G. No.5031-47/A4 dated 20.10.47. A reference to his leave account indicates that he had already commuted the limit of one year permissible under F.R.91(b)(ii). Leave granted may, therefore, be treated as one on half average pay and once leave salary paid for 3 weeks at Rs. 15/- per Rs. 6/- Recovered.

10. Service Register & Certification of Verification not received.

The services of all the teachers were not Verified upto 31-12-47 and a Certificate of Verification recorded therein.

11. Result of audit:

The General result of audit may be considered satisfactory.

12. Receipts and charges.

The total receipts and charges for the year were Rs.26,071-9-7 and

STATEMENT OF RECEIPTS & CHARGES RELATING TO THE PRIMARY EDUCATION FUND OF THE HOSPET MUNICIPALITY FOR THE YEAR : 1947 - 1948.

..ooo..

Head of Account.	Actuals for the year.	Final Budget appropriation.
RECEIPTS-ORDINARY.		
Opening balance -	1352 14 6	Nil.
1. Education tax -		
Gross collections...	5563 13 9	3515 0 0
Deduct collection charges...	-	-
Net...	5563 13 9	3515 0 0
2. Fines and penalties under the Elementary Education Act...		
3. Arrear toll compensation adjusted...	2219 0 0	-
4. School fees...	-	-
5. Contributions from Government to meet Dearness Allowance...	4200 0 0	-
6. Other receipts...	67 13 0	10 0 0
7. Government grants -		
(i)Under Sec.37 of the Elementary Education Act...	3443 7 0	3450 0 0
(ii)Under proviso to section 37 of the Elementary Education Act...	3927 0 0	3927 0 0
Compensation for loss of education tax...	2391 6 0	2391 0 0
8. Contribution from the General account-		
(a)For payment of temporary allowance of .4/- ...	3360 0 0	3360 0 0
(b)For other purposes...	-	-
9. Investments realized...	-	-
10. Advances recovered.Loan from Government to meet deficit...	1200 0 0	-
Deduct refunds...	- 14 2	-
TOTAL...	26371 9 7	16653 0 0
Add amount relating to endowments shown under H.Endowments Account(For details, vide subsidiary Account)...		
GRAND TOTAL...		
C A P I T A L.		
1. Government grants...	-	-
2. Contributions...	-	-
3. Loans...	-	-
4. Contributions from General Account-Ordinary...	-	-
5. Investments realized...	-	-
6. Amount transferred from ordinary...	-	-
TOTAL...		
Add amount relating to endowments shown under H.Endowments Account.(For details, vide subsidiary account)...		
Grand Total...		
Total Receipts - Ordinary & Capital...	26371 9 7	16653 0 0
GRAND TOTAL, including opening balance...	27724 8 1	16653 0 0
EXPENDITURE-ORDINARY.		
1. Staff -		
Salaries and allowances -		
Masters...	24013 13 0	20880 0 0
Dearness Allowance...	7233 1 0	-
~~Clerk & servants...~~	465 0 0	240 0 0
~~Amount to the~~ collection charges	741 - 0-0	880 0 0
Contribution to Provident Fund		

HEAD OF ACCOUNT.	ACTUALS FOR THE YEAR.	BUDGETED ESTIMATE.
Travelling allowance...		
Stipend of teachers sent for training...		
2. Contingencies and equipment -		
Contingencies -		
House rent...	113 10 0	810 0 0
Other items...	671 10 0	900 0 0
Equipment -		
Furniture & apparatus...		300 0 0
Library books & maps...		200 0 0
Other items...		
3. Prizes & scholarships...		
4. Repairs to buildings...	371 15 0	250 0 0
5. Interest on and repayment of debt...		
6. Investments made...		
7. Advances recoverable...		
TOTAL...	24610 1 0	24240 0 0
Add amount relating to endowments shown under H.Endowments Account. (For details, vide subsidiary account)...		
GRAND TOTAL...		

C A P I T A L.

1. Land & buildings...		
2. Equipment -		
(1) Furniture & apparatus...		
(2) Library books & maps...		
(3) Investments made...		
(4) Other items...		
TOTAL...		
Add amount relating to endowments shown under H.Endowments Account. (For details, vide subsidiary account)...		
GRAND TOTAL....		
Total - ordinary & capital...	24610 1 0	24240 0 0
Closing Balance ...	3114 7 1	-7587 0 0
Grand Total including closing balance...	27724 8 1	16653 0 0

D. Srinivasan
Dy. Inspector of L. F. Accounts,
Bellary.

Paragraph 4 of the audit report.

Month of account.	Balance under General Account.	Balance under Advances.	Balance under Electric Lighting Licence a/c.	Effective closing balance under Elec. Lighting Licence a/c.	Closing balance under Elec. Lighting Fund.	Excess of Closing balance under Elec. Lighting Fund over Effective closing balance under Elec. Lighting Licence a/c.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
May, 1947	14,915 14 1	- 7, 1 5	- 31.65 5	6--20,919 9 11	- 1,32 15 2	- 1,3 1 2
June 1947	15,562 1	- 7,17 1 9	- 36,10 1	3 -27,67 9 5	- 3,02 15 1	- ,8 1 1
July, 1947	16,5	- 7, 1	- 34,67 5	9 -17,148 1 6	- 1,2 1 5	- , 1 3
August 1947	11	- ,4 12 9	- 28 78 10	9 -16,17 2 10	- 5,14 2	- , 2
September 194	13,43 1 5	- 7,296 12 8	- 27,23 5	9 - 3,107 7 0	- 4,178 11 1	- 4,17 1 1
October 194	12,67 9 0	- 7,036 14 0	- 35,467 1	3 -13,730 6 3	- 5,748 9 5	- 5,7 5 5
November 1947	23,202 4 1	- 8,020 14 3	- 30,068 3	3 -15,736 13 5	- 5,178 5 5	- 5,1 5 5
December 1947	25,81 6 7	- 9,31 2	- 3 ,048 4	3 -19,546 5 10	- 8, 2 15 2	- 3, 2 1 2
January, 1948.	20,4 7 1 1	- 9,35 14 1	- 34,0 5	3 -25, 42 11 0	-1 , 8 1	- 1, 3 3

Replies to Audit Report on Elementary Education Funds for 47-48.

1. There is no diversion of earmarked fund to meet the deficit balance under elementary education fund. The surplus balance under general funds from May 47 to January 48 have been utilised to meet the deficit under Elementary Education Fund. No sanction of the Government is therefore necessary.

5. The Director of Public Instruction Madras has been addressed in this office No.6094/48 B.1. d/21-9-48 for sanction and his orders awaited.

6. Sri. R. Dattu Sastry has not been allowed to draw the secondary grade salary. He is drawing salary of Rs.37/- in the scale 30-1-45, hence no financial commitment is involved. As regards his appointment as Head master inview of the ban imposed, the question has been referred to my predecessor by the audit department and orders have been issued reverting him as Assistant teacher in this office No.4915/48 d/ 15-10-1948.

7. The excess sum of Rs.3/3/0 has been recovered in Vr.No.306/4/5-48.

8. The Revenue Divisional Officer Hospet has been addressed for fixation of fair rent in this office No.2482/48 A.4. d/ 11-4-48 and reminded on 16-5-48, 2-6-48, 3-8-48, 21-8-48, 19-9-48 and 21-9-48 and his reply is awaited.

9. Orders have been passed in this office L.Dis. C.No.6091/48 A.4. d/16-9-48 converting his leave as on half average pay and the excess of Rs.8/- paid is being recovered at Rs.2/- P.M. from his pay.

10. The service registers have been verified and attested. The same may be perused at next audit.

Commissioner. 17/11/48

Copy of Council's Resolution No.819/4-11-48.

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Read :- Audit Report on the elementary education fund of this Municipality for the year 47 - 48 & replies furnished thereon by the Commissioner.

ii) C.R.No. 752/30-9-48 referring the subject to Sri.V.L. Narayana Rao, Municipal Councillor.

iii) Revised replies prepared by the Commissioner and note of the Municipal Councillor d/17-10-1948.

Resolution :- Approved.

Sd. P. G. Setty,
Chairman, M.C.,

(True copy)

Commissioner. 17/11/48

..... & P.H. Dept

Sub:- AUDIT REPORT - ~~1946-47~~ 1947-48. - Elementary Education Municipal Council, Hospet. . . . . - Recd with remarks.

Read:- From the Municipal Commissioner, Hospet. Rly. No. nil dated 17.11.48. Ref. No.

From the Examiner of Local Fund Accounts, L.F. Mxx No. nil. dated 1-12-48.

Order ~~Rt~~/Ms. No. 3275, EDUCATION, dated 21/12/48

Recorded

~~Recorded.~~ The Exr. L.F.A. is requested to send a copy of the Audit Report together with enclosures to this PO.

15.12.48

15/12/48

To the Municipal Commissioner, Hospet. through the C.M.C. 18/12/48

" D.P.I. ~~(with a copy of Audit report).~~

" Examiner of L.F.Accounts.

~~Spare copy/copies.~~